

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2008-16  
NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION  
JULY 1, 2007, THROUGH JUNE 30, 2008  
OCTOBER 6, 2008

In accordance with Government Code (GC) Section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the Notification to Teachers: Pupils Subject to Suspension or Expulsion program. These claiming instructions are issued subsequent to adoption of the program's Amended Parameters and Guidelines (P's & G's) by the Commission on State Mandates (CSM).

On January 19, 1995, CSM determined that the test claim legislation established costs mandated by the State according to the provisions listed in the Amended P's & G's. For your reference, the Amended P's & G's are included as an integral part of the claiming instructions.

### **Eligible Claimants**

Except for community colleges, any school district or county office of education, that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

### **Limitations and Exceptions**

Claims filed for costs incurred on or after July 1, 2008, must be filed under claiming instructions 2008-18, on the consolidated P's and G's for program 292.

### **Filing Deadlines**

#### **A. Reimbursement Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for fiscal years 2007-08 and should be filed with SCO and be delivered or postmarked on or before **February 3, 2009**. However, claims may be filed with SCO and be delivered or postmarked on or before **February 17, 2009**, before a late fee is assessed. **Claims filed more than one year after the deadline will not be accepted.**

#### **B. Late Penalty**

GC Section 17568 as amended by Chapter 6, Statutes of 2008, states that if a school district submits a reimbursement claim to SCO after the deadline as specified in GC Section 17560, the Controller will reduce the reimbursement claim in an amount equal to 10 percent of the amount that would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction does not exceed ten thousand dollars (\$10,000).

### **C. Estimated Claims**

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated reimbursement claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by SCO.

### **Minimum Claim Cost**

GC Section 17564(a) provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such claim exceeds one thousand dollars (\$1,000).

### **Certification of Claim**

In accordance with the provisions of the Code of Civil Procedure Section 2015.5, an authorized officer of the claimant is required to provide a certification of claim stating: "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of GC Section 17561, for the costs mandated by the State and contained herein.

### **Audit of Costs**

All claims submitted to SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with SCO's claiming instructions and the P's & G's adopted by CSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district for this mandate is subject to the initiation of an audit by SCO no later than three years after the date that the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds are appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit shall commence to run from the date of initial payment of the claim.

In any case, an audit shall be completed no later than two years after the date that the audit was initiated. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. On-site audits will be conducted by SCO as deemed necessary.

### **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions, or requests for hard copies of these instructions, should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to [ateng@sco.ca.gov](mailto:ateng@sco.ca.gov). Or, if you wish, you may call Angie of the Local Reimbursements Section at (916) 323-0706.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

## **Address for Filing Claims**

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents.

**To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.**

Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

## **PARAMETERS AND GUIDELINES AMENDMENT**

Education Code Section 49079

Chapter 1306, Statutes of 1989

Chapter 1257, Statutes of 1993

*Notification to Teachers:*

*Pupils Subject to Suspension or Expulsion*

CSM 4452

### **FOR COSTS INCURRED THROUH JUNE 30, 2008**

#### **I. SUMMARY OF THE SOURCE OF THE MANDATE**

Chapter 1306, Statutes of 1989, added Education Code section 49079 to require school districts to report to each teacher the names of every student who has caused, or who has attempted to cause, serious bodily injury or injury to another person. The notification was to be based upon any written records the district maintained or received from a law enforcement agency. No district would be liable for failure to comply as long as a good faith effort was made to notify the teacher. Notifications were to commence in the 1990-91 school year utilizing data from the previous year, with a progression to three prior-years of data to be reported by fiscal year 1992-93.

Chapter 1257, Statutes of 1993, amended Education Code section 49079 to specify for the first time the particular pupil behavior that warrants a teacher notification by including the specific reference to Education Code section 48900. The Section was also amended to immunize school personnel from civil or criminal liability unless the information they provide to the teacher was knowingly false.

#### **II. COMMISSION ON STATE MANDATES' DECISION**

The Commission on State Mandates, in the Statement of Decision adopted at the January 19, 1995 hearing found that Education Code section 49079 as added by Chapter 1306, Statutes of 1989 and amended by Chapter 1257, Statutes of 1993 imposes a new program of higher level of service within the meaning of Section 6, Article XIII B of the California Constitution, for school districts and county offices of education.

The Commission determined that the following provisions of Education Code section 49079 established costs mandated by the state pursuant to Government Code section 17514, by requiring school districts to:

- (1) From records maintained in the ordinary course of business or received from law enforcement agencies, identify pupils who have, during the previous three years, engaged in, or are reasonably suspected to have engaged in, any of the acts described in any of the subdivisions of Education Code section 48900, except subdivision (h).

- (2) Provide this information to teachers on a routine and timely basis.
- (3) Maintain the information regarding the identified pupils for a period of three years, and adopt a cost effective method to assemble, maintain and disseminate the information to teachers.

### **III. ELIGIBLE CLAIMANTS**

Any “school district,” as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate is eligible to claim reimbursement.

### **IV. PERIOD OF REIMBURSEMENT**

This parameters and guidelines amendment is for costs incurred through June 30, 2008. Costs incurred on or after July 1, 2008, shall be filed on the consolidated parameters and guidelines for *Notification to Teachers: Pupils Subject to Suspension or Expulsion* (CSM 4452) and *Pupil Discipline Records and Notification to Teachers: Pupils Subject to Suspension or Expulsion II* (00-TC-10/00-TC-11).

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on February 18, 1994, therefore all mandated costs incurred on or after July 1, 1993, for implementation of Education Code Section 49079 are reimbursable.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Section 17561 (d) (3) of the Government Code, all claims for reimbursement of initial years’ costs shall be submitted within 120 days from the date on which the State Controller’s Office issues claiming instructions on funded mandates contained in the claims bill.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

### **V. REIMBURSABLE COSTS**

#### **A. Scope of the Mandate**

School districts and county offices of education shall be reimbursed for the costs incurred to: identify pupils, from records maintained in the ordinary course of business or received from law enforcement agencies who have, during the previous three years engaged in, or are reasonably suspected to have engaged in, any of the acts described in any of the subdivision of Education Code section 48900, except subdivision (h); and provide this information to teachers on a routine and timely basis.

#### **B. Reimbursable Activities**

For each eligible school district or county office of education, the direct and indirect costs of labor, supplies and services incurred for the following mandate components are reimbursable:

1. Identify Pupils

For identifying pupils, from records received from law enforcement agencies or otherwise maintained in the ordinary course of business, who have during the previous three years engaged in or are reasonably suspected to have engaged in any of the acts described in any of the subdivisions, except (h), of section 48900.

2. Information Maintenance

For maintaining the information regarding the identified pupils for a period of three years, and a one-time cost for adopting a cost effective method of assembling, maintaining and disseminating the information to teachers.

3. Notifying Teachers

For notifying teachers on a regular and timely basis of the pupils whose behavior makes them subject to suspension and expulsion and such notification shall be made in a manner designed to maintain confidentiality of this information.

## **VI. CLAIM PREPARATION**

Each claim for a reimbursement pursuant to this mandate must be timely filed and set forth a listing of each item for which reimbursement is claimed under the mandates.

- A. Reporting by Components

Claimed costs must be allocated according to the three components of reimbursable activity described in Section V. B.

- B. Supporting Documentation

Claimed costs should be supported by the following information.

1. Employee Salaries and Benefits

Identify the employees(s) and their job classification, describe the mandated functions performed, and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

2. Materials and Supplies

Only the expenditures which can be identified as a direct cost of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.

3. Contracted Services

Give the name(s) of the contractors(s) who performed the service(s). Describe the activities performed by each named contractor, and give the number of actual hours spent on the activities. Show the inclusive dates when services were performed and itemize all costs for those services.

#### 4. Allowable Overhead Cost

- a. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.
- b. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the State Department of Education.

#### C. Cost Accounting

The State Controller is directed to include in its claiming instructions each year the requirement that claimants report to the State Controller the following statistics for the purpose of establishing a database for potential future reimbursement based on prospective rates:

- a. The average number of pupils for which this information is being maintained (i.e., number of pupils identified) for each year.
- b. The average daily attendance for the district for each year.
- c. The number times each year the notification is routinely made to teachers (e.g., quarterly, each semester, or annually).

### **VII. SUPPORTING DATA**

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than four years after the end of the calendar year in which the reimbursement claim is filed, and made available on the request of the State Controller.

### **VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS**

Any offsetting savings claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., service fees collected, federal funds, other state funds etc., shall be identified and deducted from this claim. While not specifically researched, the Commission has not identified any specific offsetting savings from state or federal sources applicable to this mandate.

### **IX. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION**

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those cost mandated by the state contained herein.

<b>CLAIM FOR PAYMENT</b> <b>Pursuant to Government Code Section 17561</b> <b>NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO</b> <b>SUSPENSION OR EXPULSION</b>			<b>For State Controller Use Only</b> (19) Program Number 000150 (20) Date Filed (21) LRS Input		<b>PROGRAM</b> <div style="font-size: 2em; font-weight: bold; margin-top: 10px;">150</div>	
(01) Claimant Identification Number			<b>Reimbursement Claim Data</b>			
(02) Claimant Name			(22) FORM-1, (03)(a)			
Address			(23) FORM-1, (03)(b)			
			(24) FORM-1, (03)(c)			
			(25) FORM-1, (04)(1)(d)			
<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>	(26) FORM-1, (04)(2)(d)			
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (04)(3)(d)			
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) FORM-1, (05)			
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) FORM-1, (06)			
<b>Fiscal Year of Cost</b>	(06)	(12)	(30) FORM-1, (08)			
<b>Total Claimed Amount</b>	(07)	(13)	(31) FORM-1, (09)			
Less: <b>10% Late Penalty</b> (refer to claiming instructions)		(14)	(32) FORM-1, (10)			
Less: <b>Prior Claim Payment Received</b>		(15)	(33)			
<b>Net Claimed Amount</b>		(16)	(34)			
<b>Due from State</b>	(08)	(17)	(35)			
<b>Due to State</b>		(18)	(36)			
<b>(37) CERTIFICATION OF CLAIM</b>  <p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for Reimbursement Claim are hereby claimed from the State for payment of actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;">           Signature of Authorized Officer   <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> </div> <div style="width: 45%;">           Date   <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;">           Type or Print Name             (38) Name of Contact Person for Claim   <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> </div> <div style="width: 45%;">           Title             Telephone Number             E-mail Address   <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> </div> </div>						



<b>Program</b> <b>150</b>	<b>NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION</b> <b>CERTIFICATION CLAIM FORM</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) Leave blank.
- (04) Leave blank.
- (05) Leave blank.
- (06) Leave blank.
- (07) Leave blank.
- (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from Form-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims will be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10 % penalty), not to exceed \$10,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form-1, (04)(1)(d), means the information is located on Form-1, block (04)(1), column (d). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the district's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

***Address, if delivered by U.S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816**

<b>Program</b>  <b>150</b>	<b>MANDATED COSTS</b>  <b>NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR</b>  <b>EXPULSION</b>  <b>CLAIM SUMMARY</b>				<b>FORM</b>  <b>1</b>
	(01) Claimant		(02) Fiscal Year  ____ / ____		
<b>Claim Statistics</b>					
(03) (a) Average number of pupils identified for each year					
(b) The average daily attendance for the district for each year					
(c) The number of times notification is routinely sent to teachers					
<b>Direct Costs</b>		<b>Object Accounts</b>			
		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Total
(04) Reimbursable Activities					
1. Identifying Pupils					
2. Information Maintenance					
3. Notifying Teachers					
(05) Total Direct Costs					
<b>Indirect Costs</b>					
(06) Indirect Cost Rate [From J-380 or J-580]					%
(07) Total Indirect Costs [Line (05)(a) x line (06)]					
(08) Total Direct and Indirect Costs [Line (05)(d) + line (07)]					
<b>Cost Reduction</b>					
(09) Less: Offsetting Savings					
(10) Less: Other Reimbursements					
(11) Total Claimed Amount [Line (08) - {(line (09) + line (10))}]					

<b>Program</b>  <b>150</b>	<b>MANDATED COSTS</b>  <b>NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR</b>  <b>EXPULSION</b>  <b>CLAIM SUMMARY</b>	<b>FORM</b>  <b>1</b>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) (a) Enter the number of pupils for whom information is being maintained for the fiscal year. Report the number of students who were engaged in offenses listed in Education Code Section 48900, except subdivision (h).
- (b) Enter the average daily attendance (ADA) for the fiscal year.
- (c) Enter the number of times in the fiscal year in which teachers were notified of students described in Education Code Section 49079, e.g. quarterly, annually, or each semester.
- (04) Reimbursable Activities. For each reimbursable activity, enter the total from form 2, line (05), columns (d) through (f) to form 1, block (04), columns (a) through (c) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (d).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the product of multiplying Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Line (08) less the sum of line (09) plus line (10). Enter the total on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

<b>Program</b>  <b>150</b>	<b>MANDATED COSTS</b>  <b>NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION</b>  <b>ACTIVITY COST DETAIL</b>	<b>FORM</b>  <b>2</b>
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(01) Claimant

(02) Fiscal Year

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

☐ Identifying Pupils

☐ Information Maintenance

☐ Notifying Teachers

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services
(05) Total <input type="text"/> Subtotal <input type="text"/>	Page: ____ of ____				

<b>Program</b>  <b>150</b>	<b>NOTIFICATION TO TEACHERS: PUPILS SUBJECT TO SUSPENSION OR EXPULSION</b>  <b>ACTIVITY COST DETAIL</b>  <b>Instructions</b>	<b>FORM</b>  <b>2</b>
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- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to SCO on request.

Object/ Sub object Accounts	Columns						Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
<b>Salaries and Benefits</b>	Employee Name/Title  Activities Performed	Hourly Rate Benefit Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked  Benefits = Benefit Rate x Salaries			
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
<b>Contract Services</b>	Name of Contractor  Specific Tasks Performed	Hourly Rate	Hours Worked  Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost	Copy of Contract and Invoices

- (05) Total line (05), columns (d) through (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (f) to form 1, block (04), columns (a) through (c) in the appropriate row.